

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Central Sales Tax Act, 1956 – Waiver of excess demands raised for non furnishing of 'C' forms declaration – Waiver of penal interest for the assessment year 1999-2000 and 2000-2001 under the APGST Act, 1957 – Orders – Issued.

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REVENUE (CT.II) DEPARTMENT

G.O.Ms.No. 478

Dated: 31/5/2010.

Read the following:

From the Thana Electric Supply Company Limited,  
representation dt.Nil.

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O R D E R:

M/s.The Thana Electric Supply Company Limited, vide their representation, dt.Nil, submitted that their unit is a closed firm and production of 'C' forms against interstate Sales is beyond their control as they relate to the past years , from 1999-2000 to 2001-2002 when the firm was in operation. In a similar case, i.e., M/s.The Krishna Guntur District Pulses Export Merchants Welfare Association, Vijayawada, Government issued orders vide G.O.Ms.No.347, Revenue (CT.II) Department, dt.17.3.2008, waiving the excess demands over and above 4%, raised for non-filing of 'C' forms in respect of Inter-state sales effected by them. They further represented that huge demands were raised by completing the assessments on exparte basis by disallowing the exemption claimed, on the ground that books of accounts are not produced which are otherwise allowable and not taxable under the law. Therefore, the dealer requested the Government to take a sympathetic view of the exparte demands raised on account of non-filing of 'C' forms and disallowance of exemptions (otherwise legally allowable) for not producing the books of account so as to waive excess tax and interest levied thereon.

2. Government, after careful examination of the matter and keeping in view of the orders issued in G.O.Ms.No.347, Revenue (CT.II) Department, dt.17.3.2008, hereby order that the demand raised over and above the tax leviable @ 4% against the Company for non furnishing of 'C' declaration forms in respect of inter-state sales, as prescribed under the CST Act, 1956, for the period from 1999-2000 to 2001-2002, be waived for the purpose of assessment as well as for collection of tax by the Commercial Taxes Department.

3. It is also hereby ordered that taxes paid by the Company but not given credit to their accounts, shall be given credit and excess taxes paid, if any, for the earlier years 1982-83 to 1996-97 shall also be verified and given credit against the taxes payable for the later years.

4. Further, Government also hereby waive the penal interest levied over and above @ 12% on the taxes dues of M/s.The Thana Electric Supply Company Limited for the assessment years 1999-2000, 2000-2001 and 2001-2002 and Interest levied on the taxes payable under the CST Act, where no corresponding provision has been prescribed under the CST Act.

5. The Commissioner of Commercial Taxes, is requested to issue necessary instructions to the concerned accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA  
PRINCIPAL SECRETARY TO GOVERNMENT.

To  
The Commissioner of Commercial Taxes, AP, Hyderabad.

/p.t.o/

Copy to:

M/s.The Thana Electric Supply Company Limited, (ETE Transformer  
Division) Works:B-29-30, Industrial Estate,  
Sanathnagar, Hyderabad-500 18(AP)

Sf/Sc.

//forwarded :: by order//

Section Officer.